



# Annual Report to 31 March 2023

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# EMBRACING TOMORROW

ACAT's Vision for the Future

As we look back on the past year, we are pleased to share the significant progress made by the Association of Church Accountants and Treasurers (ACAT). This journey has been defined by hard work, growth, and a steadfast commitment to our mission. Allow us to provide a concise overview of our achievements and shed light on ACAT's future plans.

## Training and Support

Over the last year, ACAT has successfully conducted 21 comprehensive training courses, offering a total of 32 sessions. These accomplishments underscore the dedication of our team and the active engagement of our participants. We are particularly proud of our first in-person conference since 2019, which provided a platform for meaningful interactions and knowledge sharing.

## Informative Communication

As part of our commitment to serving our members, we have consistently shared relevant news and insights through our newsletters, website articles and other communications. These communications, guided by our core principles, aim to provide clarity about current charity and finance news, and make this information accessible to our members.

## Answering your Questions

This year, ACAT responded to over 300 member queries. This highlights our unwavering commitment to aiding church accountants treasurers and trustees in their roles. By providing tailored guidance and insights, we empower our members to navigate their responsibilities with confidence.

## Our Path Forward

As we stand at the threshold of the coming year, we have a clear vision for the future. Our website, the heart of ACAT's digital presence, is poised for enhancements, including making it easier for members to access information quickly. We are also optimising news updates and refining our communication channels to ensure that members receive effective and timely information as well as efficient responses to their queries.

## Expanding Our Reach and Offerings

In response to the growing demand for our services, we are extending our support to church trustees. We will introduce specialised courses tailored to their unique needs, while maintaining our existing range of offerings. We hope that this will allow churches to see ACAT as the first place to go for all of their finance, governance and technical needs.

## Innovative Approach: On-Demand Video Training

We're currently in the initial phases of crafting on-demand video training, a substantial project that promises to offer in-depth training sessions for our members, accessible whenever it suits them. This innovative approach ensures knowledge is available precisely when it's needed. Given the scope of this undertaking, it's important to note that it may take some time to reach completion.

In conclusion, we extend our gratitude to ACAT's dedicated staff, directors and volunteer trainers whose support not only involves the direct provision of training but also generating web content, handbook updates and newsletter articles. Your unwavering support has been instrumental in our progress. ACAT's strength lies in its community of dedicated individuals united by a commitment to service. Together, we are ready to embrace the future with confidence.



**Ashley Ellis**  
Executive Officer

&



**Errol Vassell**  
Board Chair



# OUR YEAR IN NUMBERS



21

Courses



32

Training  
Sessions



576

Delegates  
attending our  
events



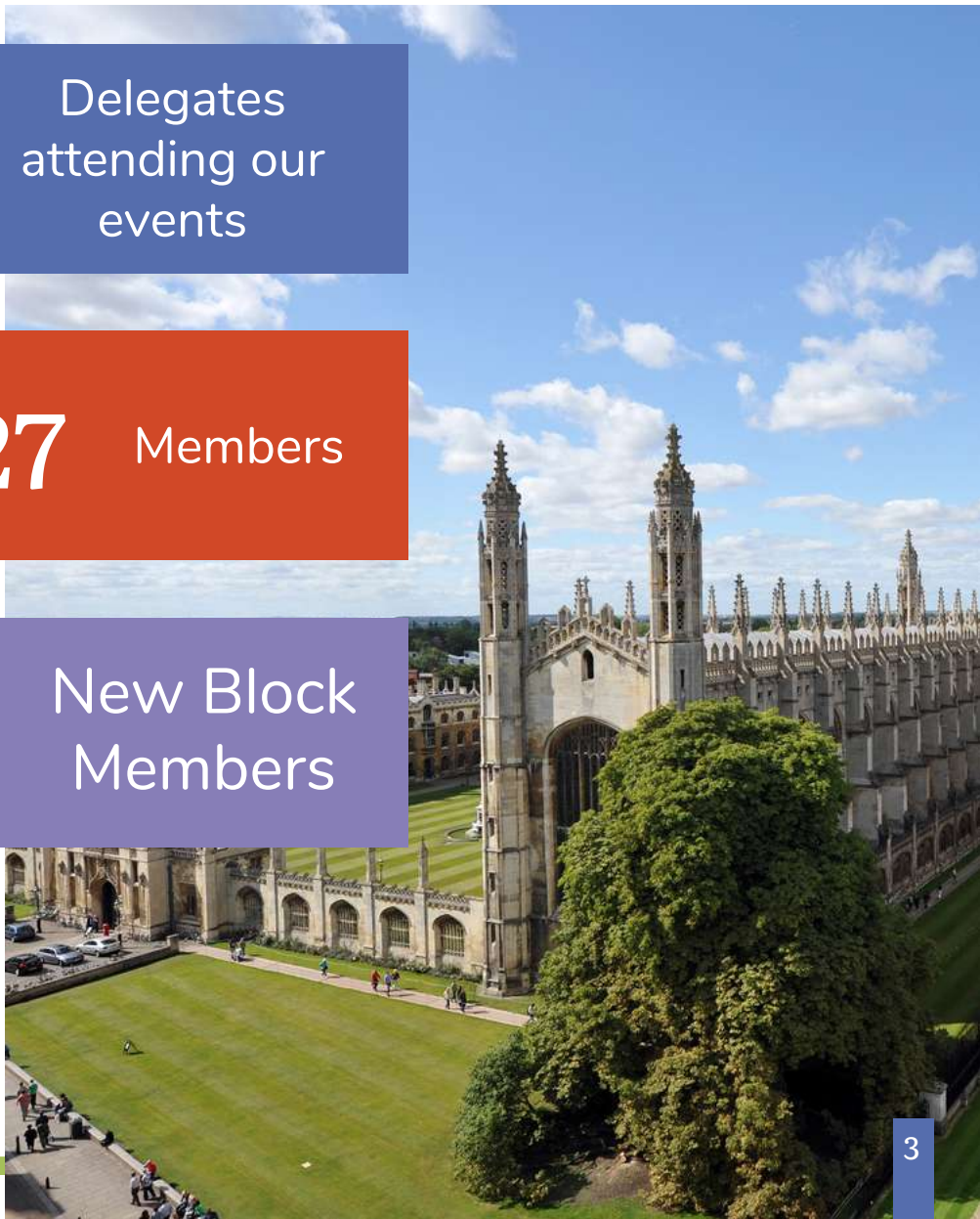
16,727

Members



4

New Block  
Members



# MESSAGE FROM A PARTNER

Parish Giving Scheme

In undertaking our work to equip the Church with good skills in financial management, we work with several partner organisations who offer their resources and expertise to help ACAT deliver our mission. Whether in providing speakers for courses, articles for the newsletter, or advice to assist our team or the member helpline, we value their specialist input. In each annual report, we invite a partner to set out a bit more about their work and mission, and we are pleased that Grant from the Parish Giving Scheme has contributed an article describing how they support the Church.

## Parish Giving Scheme

Over the last year, we've all witnessed the impact of the cost-of-living crisis, and the tensions faced by both national and grassroots charities as they serve communities whose needs are greater than ever, with falling levels of financial donations and rising operational costs. In many ways, the challenges experienced across our church communities are similar.

Except, of course, in one fundamental aspect. Christian giving is an act of faith and personal discipleship. Each act of generosity – within an individual's own personal context, no matter the financial value – is an act of devotion to Christ, the church's ministry and growing the Kingdom of God.

## Reasons for encouragement

The Parish Giving Scheme (PGS) supports thousands of Church of England parishes by providing an easy-to-use, secure giving platform that is used by more than 70,000 givers to make regular gifts to their chosen church. Despite the current economic climate, every month, as we process the gifts to parishes, we witness the generosity of givers, many of whom are increasing their gifts annually in line with – and sometimes more than – the rate of inflation.

So, at a time when church treasurers will naturally be concerned about their financial responsibilities, we hope that sharing the experience of our members may offer some encouragement.

## Supporting church finance teams

PGS operates as a charity whose origins are rooted within the dioceses of the Church of England and continues to work in close partnership with the Church at a national, diocese and parish level. Our service is designed to support churches to fund their mission and ministry by facilitating regular giving by Direct Debit, with options for the giver to increase their gift annually in line with inflation, and to add Gift Aid if they are eligible.



# MESSAGE FROM A PARTNER

Parish Giving Scheme

By processing the gifts and Gift Aid claims on behalf of our member parishes, we aim to reduce the magnitude of work on church treasurers. All regular gifts through PGS are processed in a single transaction on the same day each month, and the Gift Aid, similarly, once received from HMRC. Imagine if, instead of juggling paperwork and multiple standing order transactions with hard to predict cashflow, you could streamline the whole process and receive a detailed monthly statement keeping you fully informed of every PGS-processed gift.

## Accessible ways to give

Givers can set up their regular giving, or make a one-off gift, through the PGS website, setting up a secure online account which means they can easily make a change to their gift, at any time. We offer a phone service too if givers prefer.

Providing a simple and secure giving mechanism for churches and givers is our specialty. We try to remove practical barriers by making giving easy for everyone – whether that's scanning a QR code in church or being a friendly voice on the end of the phone. But these are not drivers for generosity.

## Christian discipleship

When new churches join our scheme, the most successful uptake is when it is launched to their congregation alongside a giving programme, engaging people in prayer and discipleship when reflecting on giving. Which brings us back to where we started. We recognise that regular giving demonstrates the generosity of givers towards enhancing the life and ministry of their church, and the vital role it plays in their local community.

Here at PGS, we value being part of a much broader community, and appreciate our relationship with ACAT. Witnessing the generosity of givers fills us with immense gratitude and demonstrates the resilience to be found in congregations throughout the UK. So, let's be encouraged, continue working towards growing the Kingdom of God, enabling the generosity that enriches the life of all our churches.



**Grant Forrest**  
Chief Executive,  
Parish Giving Scheme





# ACHIEVEMENTS & PERFORMANCE

The services of ACAT continue as ever to be essential for church treasurers, accountants and trustees. As inflation is above target and people's income continues to be restricted, ACAT remains dedicated to supporting the servants of God's Church as they, in turn, facilitate the ministry of their church.

At the end of the year, our Association had more than 16,000 members. We were thrilled to welcome new block members: Assemblies of the First Born, Unitarians, Covenant Assembly Mission, and the Diocese of Worcester. We're continually forming new relationships with individuals and block members to increase our numbers.

## e-newsletter

We continue to work on our newsletter to provide members with the most up-to-date and useful news. We have recently added an extra pair of hands in the form of a Content Development Officer. This will enable us better to inform our members about the ever-evolving world of charity and finance rules and regulations, as well as give a wider picture about the Church. We hope also to be able to offer more one-off articles talking about the wider role of church treasurers, accountants and trustees.

## Website

Our website is vital to ACAT; it enables members to access the handbook and knowledge base, read our Q&A's and ask our experts any questions to which they cannot find the answer. It also gives a chance for members and non-members alike to book on our training courses to gain the important information needed to help them do the role.

We remain committed to improving this service with development currently going on to improve our website and streamline the access to information with the aim to make it easier than ever for members to find that important piece of information. While we've already implemented some content improvements this year, a significant portion of this work will extend into the upcoming year.





# HELPLINE AND HANDBOOK

## Helpline Insights: Navigating Church Treasurers' Queries

The helpline is a pivotal asset in our efforts to support church treasurers, accountants and trustees in navigating intricate financial matters. In the past year, the helpline played a central role in addressing a substantial volume of approximately 300 enquiries. These queries spanned a wide array of subjects, highlighting the multifaceted responsibilities which our members undertake. We attempt to respond to queries as quickly as possible and many within three working days, but this depends on the complexity and detail of a question.

A notable proportion of these enquiries centred on matters related to Gift Aid and the Gift Aid Small Donations Scheme (GASDS). With the increasing prevalence of electronic payment methods, particularly debit and credit cards, our helpline witnessed a surge in questions regarding the claims process for Gift Aid and GASDS. We are pleased to inform that our diligence in this regard led to an agreement with HMRC on the appropriate treatment for these situations.

Our guidance on issues draws from the comprehensive coverage of subjects within our handbook, serving as a cornerstone for our helpline's responses and assisting our members' enquiries.

The interconnection between our helpline and handbook underlines our dedication to providing informed and tailored support. Our handbook's extensive content ensures that the assistance we offer is well-informed, precise, and aligned with the distinct challenges encountered by our members.

Looking forward, our commitment remains steadfast in augmenting the helpline's efficacy and the scope of support it provides. We are committed to refining our resources, deepening our members' comprehension, and fostering a community where queries lead to informed decisions and challenges find practical resolutions.





# TRAINING

## **Strengthening Foundations: Evolution of Course Offerings**

Over the past year, we've taken time to reflect on our most popular courses, like 'Being a Treasurer: The Basics' and 'Gift Aid: Maximising the benefits and reducing the pitfalls,' and others that are integral to ACAT. These courses have served as our foundation, and we are committed to building upon this strong base as we move forward.

Over the year, we deliberately chose to refrain from introducing any new courses. This decision allowed us to focus our energies on nurturing and fine-tuning the existing courses, ensuring that they serve as robust foundations for our members' learning journeys.

In addition to these courses and arrangements with block members, a notable initiative is underway – the development of bitesize training videos. These videos, drawing from the 'Being a Treasurer: The Basics' course, are in the early stages of creation and intend to offer concise yet comprehensive insights into crucial aspects of the treasurer's role. This endeavour was initiated in response to our awareness of the time pressures faced by treasurers, reflecting our commitment to listen and adapt to our members' needs. The meticulous scripting and recording efforts mark the initial phases of this transformative resource.

## **Pioneering Pilot: Unveiling Bitesize Training Videos**

The fruition of our bitesize training video project was realised through a pilot project, conducted in collaboration with the Church of England. This partnership allowed us to offer a limited preview of these valuable resources to a select audience. As part of this pilot project, feedback was gathered from participants, enabling us to fine-tune the content and delivery and making them accessible to all ACAT members in the future.

## **Feedback: An updated approach**

A notable evolution within our training and communications programme this year was the transformation of our feedback collection process. We transitioned to a streamlined online form for feedback submission. This user-friendly form ensures that providing valuable input is a quick and efficient process, taking anywhere from 1 to 6 minutes on average.



# TRAINING

This new approach offers a twofold benefit. It not only allows us to capture course-specific feedback but also provides a panoramic view of the overall participant experience. We are deeply grateful for the feedback we receive and will take this feedback into consideration as we continue to develop our courses.

Below are just a few examples of feedback we have received.

“  
Excellent training, very knowledgeable facilitators who were able to explain and inform at the correct level.  
”  
Claire Triffitt,  
Gift Aid: Maximising the benefits and reducing the pitfalls

“  
Informative and relevant. Such a supportive blessing.  
”  
Gill Corner,  
Risk and Health and Safety Management

“  
I have a finance background and have over 11 years experience of being a Church Treasurer. I attended this course by way of CPD and staying current. I found the quality of the handouts and of the presentation to be excellent. I would thoroughly recommend this training.  
”  
Colin Skinner,  
Accruals Accounting: Accounts for Larger Churches

## The Path Forward: Growth and Diversification

Looking ahead, our online courses, appreciated by many, will continue to be a cornerstone of our offerings. As we continue to harness the power of technology, we aspire to expand the scope of our content and explore new formats.

A focus for us will be the integration of in-person courses and hybrid formats. Recognising the unique value of networking and providing opportunities for conversation, we are dedicated to bringing this experience to our members, particularly for courses that have not yet transitioned online. We will continue to consider alternative formats for the resources we offer and develop what we are able to offer to our members, especially via the members area of the website.

# ACAT 2022 CONFERENCE

The ACAT 2022 conference, titled 'Inspiring Excellence: The Ministry of Administration,' marked a significant milestone as it was the first in-person conference since 2019. It was a joyous occasion to finally reconnect with many of our valued members and have meaningful face-to-face interactions. We also introduced a hybrid format, allowing members to participate both in person and online, ensuring inclusivity for all. We extend our heartfelt gratitude to our headline sponsors, CCLA and CAF Bank, whose support and partnership made this conference possible.

The conference featured an impressive lineup of speakers who delivered insightful talks. We had the privilege of hearing from Rosie Venner and Sarah Edwards from JustMoney Movement (formally ECCR), Sammi Tooze from the Diocese of York, Livia Velicu from Bates Wells, as well as Mark Heaton from ACIE and Eddie Tulasiewicz from the National Churches Trust. Their presentations covered a wide range of topics, including banking, the legalities of being a charity, stewardship, and the management of church assets, offering attendees invaluable knowledge and understanding.

“

The conference was a great way to meet other people sharing the same issues that I encounter in my role as a treasurer. More than that, I was inspired and motivated by the wonderful range of speakers. so many of my questions answered and possibilities opened up ahead of me and my church.

— Judy, Treasurer —

”

“

It was my first time at an ACAT annual conference and I left there really encouraged and strengthened to serve as a church treasurer. My 1st exposure to ACAT through a simple book keeping online training course gave me a lot of the knowledge in areas that I had learning gaps in and I was really looking forward to the conference. The conference really blessed me.

— Adeteju Alonge, Finance Officer —

”

Our 2023 conference will also follow the hybrid format with in-person and online attendee options. Following feedback from last year we have decided to move location this year to Birmingham. We will also have more seminar-style sessions, giving attendees a wider choice of content. We are once again delighted to welcome CAF Bank and CCLA as headline sponsors. Our speakers this year are Nigel Davis - ACAT Director, Richard Hunt - CAF Bank, Mark Heaton - ACIE (Association of Charity Independent Examiners), Manny Kemp - ACAT Director and Trainer, Andrew Rainsford - ACAT Trainer, Grant Forrest - PGS (Parish Giving Scheme) and Livia Velicu - Bates Wells. We are excited about this new format and the wealth of knowledge our speakers will bring.



# ACAT AND ITS CORPORATE TRUSTEE

## Reference and administrative details for the year ended 31 March 2023

**Registered Charity number:** 1072733

**Principal address:**

Administrative office  
Unit 125, Coney Green Business Centre  
Wingfield View, Clay Cross  
Chesterfield, S45 9JW

**Telephone:** 01246 767787

**Email:** admin@acat.uk.com

**Executive Officer of ACAT and Company  
Secretary of its trustee company (the Association  
of Church Accountants & Treasurers Corporate  
Trustee Limited):**

Ashley Ellis

**Trustee company directors as at the date of this  
report:**

Errol Vassell - Chairman

Trevor James

Ursula Fuller

Nick Donaldson

Livia Velicu

Mark Heaton

Immanuel Kemp

Nigel Davies

Greyham Dawes

## Structure, governance and management

### Governing document

The charity is a Membership Association governed by its Constitution dated 11 February 1998 (last amended 15 October 2016) and is administered by a sole corporate trustee whose members and directors are determined by the Association's members, in general meeting, under the Constitution, which provides for:

- up to 12 members nominated by the charity to serve for three-year terms in office; including
- a Chairman elected for up to two consecutive three-year terms; and
- a limit of 16 including those co-opted by the Board until the next AGM.

### Co-option of directors and election of officers of the trustee company

The Board co-opts additional directors from among ACAT members, and other people with relevant skills and experience, who can help promote the most effective and efficient performance of the work of church treasurers and others involved in their charity's financial administration and public accountability.

# OBJECTIVES AND ACTIVITIES

The trustee has given due consideration to the Charity Commission's public benefit guidance in planning and managing the Association's activities, which comprise:

- the provision of a regularly updated Members' Handbook covering many aspects of financial administration, accounting and other legislation with which churches must comply, as well as best practice in matters of charity governance;
- publishing regular newsletters to all members;
- answering members' questions on specific issues and their advice-requests via a website helpline;
- arranging annual conference(s), with keynote speakers on relevant topics, open to members and non-members who can meet and discuss matters of common interest;
- holding nationwide training courses giving members and others the opportunity to network with their peers and increase their knowledge of relevant issues, as well as the new online training courses;
- encouraging denominations and other church groups to consider "block" membership for their treasurers and trustees at reduced annual subscription rates;
- championing members' interests as church treasurers by liaison with regulatory authorities and by responding to relevant public consultations as they arise.

## Public benefit

For the public benefit, the Association aims to advance the Christian religion through the promotion of the efficiency and effectiveness of Christian churches and organisations by the provision, primarily to the Association's members, of advice, training in the role of the treasurer and information on accounting, financial, legal, governance and other related issues. Membership of the Association is by annual subscription, the modest level of which, the trustee believes, should not exclude any church treasurer or official with financial responsibilities from access to benefit. We provide wider public benefit by helping the Church manage and steward its financial resources effectively through equipping our members to perform their roles well.





# FINANCIAL REVIEW

## Reserves policy

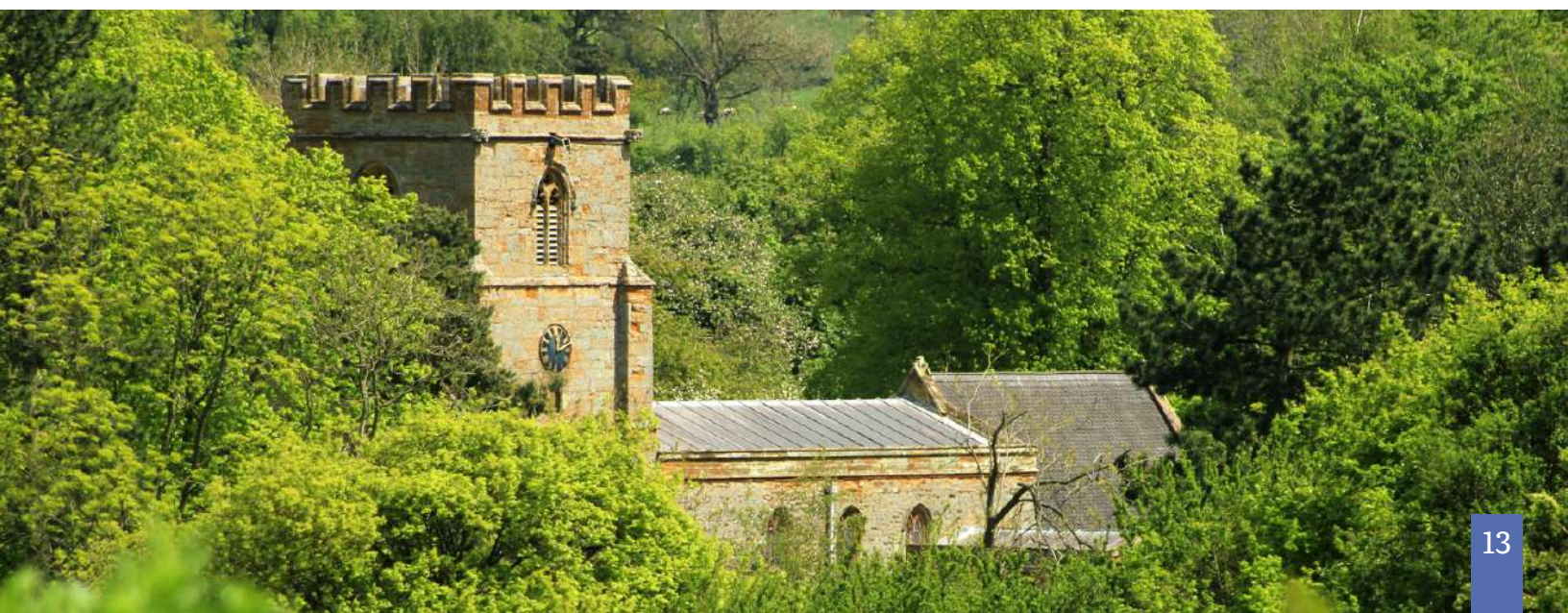
The trustee considers that the Association's unrestricted year-end reserves of £157,727 (2022: £168,399) are in line with the policy level of at least 6 to 12 months of planned expenditure for the current financial year. The 2023-2024 spending budget is approximately £160,000. The board set the target level mindful that having reserves in this range ensures the smooth operation of its services to assist members and to manage any unforeseen fluctuations in income. Our largest resource and cost is our expert staff, so having reserves at this level enables the board to take considered and timely action to adjust staffing levels where needed, whether to hold a vacancy or to invest in a new role to expand in advance of future income.

## Finances (Unrestricted)

Total income for the year was £140,509, down from £154,511 in 2021-2022. Total expenditure was £149,180 against £110,317 for 2021-22. This resulted in an operating deficit of £8,671 (2021-22 surplus: £44,149). The operating deficit can mainly be attributed to the net cost of the in-person annual conference, which is in contrast to previous years when the conference was online with much reduced cost. Although we did not anticipate a deficit, this was the first time we had held the annual conference in person since the pandemic. The slow recovery from the pandemic impacted attendance at the conference. After including a holding loss on the investment in Charifund Units £2,000 (2021-22 holding gain £2,223), the deficit for the year was £10,671 (2021-22 surplus £46,417), decreasing ACAT's total unrestricted reserves from £168,399 to £157,727.

## Statement of Trustee's Responsibilities

The trustee company is responsible for preparing the annual report and the financial statements in accordance with applicable law, the Charities Statement of Recommended Practice (SORP) (FRS102) and the United Kingdom Accounting Standard on which it is based (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of ACAT's Constitution require the trustee to prepare financial statements for each financial year which (unless the receipts and payments option is chosen) must give a true and fair view of the state of affairs of the Association and of its incoming resources and application of resources for that year.





# FINANCIAL REVIEW

In preparing those accruals-based financial statements, the trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102), as adopted;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable the trustee to ensure that the financial statements comply with the Charities Act 2011 and the regulations thereunder and the provisions of the Constitution. The trustee is also responsible for safeguarding the assets of the charity and ensuring their proper application under charity law and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee's Report on pages 6 to 14 is as approved by the Board on 18th September 2023 and signed on its behalf, as authorised, by:

**Errol Vassell**  
Chairman



# STATUTORY ACCOUNTS

Year to 31st March 2023

## Statement of Financial Activities

31st March 2023

31st March 2022

Income	£	£
Membership Fees	110,768	115,011
Conference and Training Receipts	23,400	31,735
Gift Aid Tax Recoverable	2,817	4,019
Investment Income	2,426	1,567
Other Income	1,098	2,179
	<b>140,509</b>	<b>154,511</b>
<b>Expenditure</b>		
Conference and Training Costs	19,266	1,125
Printing, Stationery and Postage	318	201
Membership Support (Note 3)	110,475	92,291
Website and IT Costs	14,383	12,712
Trustees/Meeting Expenses	1,813	567
Legal, Professional, Insurance	1,982	1,767
Subscriptions, Gifts and Donations	944	1,654
	<b>149,181</b>	<b>110,317</b>
<b>Net Operating deficit/surplus</b>	<b>-8,672</b>	<b>44,194</b>
Investment loss/gain	-2,000	2,223
<b>Net deficit/surplus for the year</b>	<b>-10,672</b>	<b>46,417</b>
Balance of Funds Brought Forward	168,399	121,982
<b>Balance of Funds Carried Forward</b>	<b>157,727</b>	<b>168,399</b>

## Balance Sheet

31st March 2023

31st March 2022

Office Fixtures and Fittings	279	1,278
Investments	30,725	32,725
<b>Total Fixed Assets</b>	<b>31,004</b>	<b>34,003</b>
<b>Current Assets and Liabilities</b>		
Cash and Bank Current Accounts	134,383	152,850
Bank Deposit Accounts	21,891	21,510
Debtors and Prepayments	23,549	8,679
<b>Current Assets Total</b>	<b>179,823</b>	<b>183,038</b>
Deferred Income	(53,009)	(48,642)
Creditors Due within One Year	-	-
<b>Net Current Assets</b>	<b>126,723</b>	<b>134,396</b>
<b>Total Net Assets</b>	<b>157,727</b>	<b>168,399</b>
<b>Funds</b>		
Unrestricted General Funds	157,727	168,399
<b>TOTAL</b>	<b>157,727</b>	<b>168,399</b>

Approved by the Board on 18th September 2023 and signed on its behalf by Errol Vassell (Chairman)



# FINANCIAL STATEMENTS

## Notes

These Financial Statements are on the historical cost basis under FRS102, and the Charities Act 2011, in accordance with the Charities SORP (FRS102) (2019), but with investment securities carried at fair value as required by the SORP. In the absence of new regulations relating to SORP(FRS102), the “true and fair override” provision within the 2008 regulations under the 2011 Act is invoked for the adoption of SORP(FRS102) as the relevant current replacement for SORP 2005. As a charity, ACAT is a public benefit entity within the meaning of FRS102. There were no material uncertainties affecting ACAT’s financial viability for the next twelve months.

1. Incoming and outgoing resources: Interest on the Bank Deposit (term: less than 3 months notice) is accrued daily; Gift Aid tax claims are accrued as ‘probable’ when the entitlement arises; other income and all expenditure when receivable or incurred. The cost of the independent examination was £500 (2022: nil). The value of volunteer-services has been excluded from the Accounts.
2. Related Party transactions: £671 (2022: £567) was reimbursed to six directors of the trustee company for travel, subsistence and other costs to do with meetings, training events and conferences. There was no trustee-remuneration. There were no other related party transactions in the year.
3. Membership Support costs include for ACAT’s six part-time staff (FTE:4) Salaries £80,532 and NIC & Pension costs £16,109 (2022: £77,764 and £4,492 - total £82,256). The Board has decided to depart from the requirement of SORP paragraph 9.32, because ACAT’s Executive Officer is not a Board Member nor related to any of the Directors and the Board considers that there is no benefit to accounts-users in disclosing the exact amount of employee-benefits for ACAT’s key management personnel. The Board has decided on a banded disclosure and the total cost of key management personnel falls in the range of £40,000 to £50,000. No staff member earned more than £60,000.
4. VAT: The Association is not VAT-registered and its activities are considered outside the scope of Value Added Tax. Irrecoverable input tax is included in the relevant expenditure.
5. Office equipment costing at least £1,000 per item/ set is capitalised and depreciated at an average annual rate of 25% on cost, depending on its estimated useful life.
6. Basic financial instruments are accounted for at their settlement value. The Association has no other financial instruments as defined by FRS102.
7. Deferred Income: Block membership, once renewed, is deemed to accrue month by month, counting future months’ fees as “deferred income”, together with any Grants only for use in future financial years.
8. Lease of office premises: The Association has a three-year lease on its office premises at Clay Cross, Derbyshire, at an annual rental of £5,877 the minimum rental commitment being for three months.





# INDEPENDENT EXAMINER'S REPORT

Independent Examiner's Report to the Trustee of the Association of Church Accountants and Treasurers.

I report on the accounts of the charity for the year ended 31st March 2023, which are set out on pages 15 and 16 in this document.

## Respective responsibilities of the trustee and examiner.

The charity's trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## Basis of the independent examiner's report.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Independent examiner's statement.

In connection with my examination, no matter has come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Chun Tsang BSc BFP FCA**

**Date:** 24th September 2023

**Address:**

4 Harlech Green  
Sheffield  
S10 4NR



Association of Church Accountants & Treasurers

## Association of Church Accountants and Treasurers

Helping Christian churches with their financial administration

**Address:** 125 Unit, Coney Green Business Centre

Wingfield View, Clay Cross

Chesterfield S45 9JW

**Telephone:** 01246 767787

**Email:** [admin@acat.uk.com](mailto:admin@acat.uk.com)